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**From:**

**Sent:** Thursday, June 04, 2009 8:24:52 AM

**To:**

**Cc:**

**Subject:** FW: Lack of Form 2678

and , I understand you had questions about the need for filing 2768 to be authorized under section 3504 as an agent. The regulations say the person has to be authorized by the [district director], and if so authorized all the provisions of law (including penalties) apply to the person. Further, the employer remains subject to all provisions of law (including penalties). So, under the regs there has to be mechanism for the Service to authorize a person to act as an agent, and once that person is so authorized the person becomes jointly liable. The mechanism is Form 2678 (as provided for in Rev. Proc. 70-6). Rev. Proc. 70-6 provides that the authorization is effective when a letter is mailed by [the Director] to the agent. Hence, the agent becomes jointly liable at the time the letter is mailed.

Let us know if you have any further questions.